

EXHIBIT F

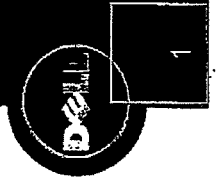
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Salaried Non-Exempt Pay Calculation

- Weekly Salary (paid bi-weekly) paid regardless of number of hours worked
- Overtime Premium for all hours worked over 40 in a given week – paid at .5 X regular rate of pay for the week
- Regular Rate of Pay = Weekly Salary / # of Hours worked that week
- OT Premium = OT Hours worked X .5 X Regular Rate of Pay
- Total Pay = Weekly Salary + OT Premium

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Salaried Non-Exempt Pay Calculation

- Week 1
- Weekly Salary = \$450
- 38 Hours Worked
- Pay = \$450 (receive salary regardless of # of hours worked)

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Salaried Non-Exempt Pay Calculation

- Week 2
- Weekly Salary = \$450
- 36 Hours Worked
- 8 Vacation hours
- Pay = \$450 (receive salary regardless of # of hours worked)
- Vacation and Holiday time does not count as time worked for the purposes of calculating OT

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Salaried Non-Exempt Pay Calculation

- Week 3
- Weekly Salary = \$450
- 45 Hours Worked
- Pay = \$475 (\$450 salary + \$25 OT premium)
- Regular Rate of Pay = \$450 (Weekly Salary) / 45 hours
(Hours Worked) = \$10/hour
- Overtime premium = 5 (Overtime hours worked) x .5 x
\$10 (Regular Rate of Pay) = \$25

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Salaried Non-Exempt Pay Calculation

- Week 4
- Weekly Salary = \$450
- 50 Hours Worked
- Pay = \$495 (\$450 salary + \$45 OT premium)
- Regular Rate of Pay = \$450 (Weekly Salary) / 50 hours
(Hours Worked) = \$9/hour
- Overtime premium = 10 (Overtime hours worked) x .5 x
\$9 (Regular Rate of Pay) = \$45

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Two separate calculations are used to capture the total overtime premium. One is for base salary (see below) and one is for incentive pay (see next slide).

To understand the "*time and a half*" calculation, remember you are already paid for your *time* in your biweekly salary paycheck. The additional payment for the "*half*" is reflected below and paid in addition to your regular salary paycheck.

Calculation: Base Pay Overtime

SRIB Annual TTC: \$28,180

Bi-weekly base salary: \$860.77

Weekly base salary: \$430.39

Total hours worked in week 1: 45 = 5 hours of OT

1. $\$430.39$ (weekly base salary) / 45 (total hours worked) = $\$9.57$ (regular rate of pay)
2. 5 (overtime hours) \times $.5$ (overtime rate or the "*half*") \times $\$9.57$ (regular rate of pay) = $\$23.93$
(base pay overtime premium for one week)

NOTE: The base salary overtime premium is calculated weekly based on total hours worked and is paid on a bi-weekly basis.

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Calculation: Incentive Overtime

SRIB Annual TTC: \$28,180

Quarterly Incentive Earned: \$1,450 (\$5800/4 quarters)

Total hours worked in quarter: 585 (assuming 45 hours/week in 13 week period) or 65 hrs of OT

1. $\$1,450 \text{ (incentive earned)} / 585 \text{ (total hours worked)} = \$2.48 \text{ (regular rate of pay)}$
2. $65 \text{ (overtime hours/qtr)} \times .5 \text{ (overtime rate or the "half")} \times \$2.48 \text{ (regular rate of pay)} = \$80.60 \text{ (incentive overtime premium)}$

NOTE: The incentive overtime premium is calculated at the completion of a Dell fiscal quarter. It is based on total hours worked and incentive pay earned during the quarter. This is paid after commissions have been paid for the last month of the quarter.

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